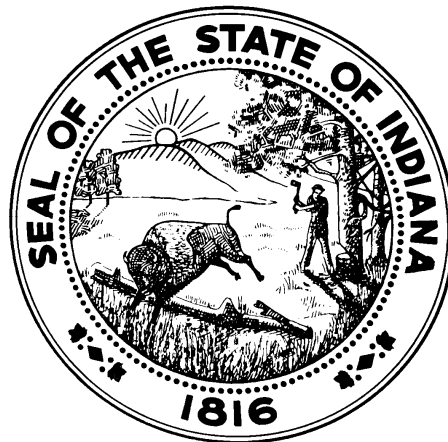


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT
OF
COUNTY SHERIFF
CLINTON COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
01/30/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Result and Comment: Condition of the Records - 2008.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Mark Mitchell	01-01-07 to 12-31-10
President of the County Council	Steve Frey	01-01-07 to 12-31-08
President of the Board of County Commissioners	Michael W. Conner Bernard Newhart	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF CLINTON COUNTY

We have examined the records of the County Sheriff for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Clinton County for the year 2007.

STATE BOARD OF ACCOUNTS

October 20, 2008

COUNTY SHERIFF
CLINTON COUNTY
EXAMINATION RESULT AND COMMENT

CONDITION OF THE RECORDS – 2008

As of October 2, 2008, bank reconcilements for the Sheriff's Civil Cash Book had not been performed for the months of January 2008 through August 2008. In addition, financial transactions occurring after August 7, 2008, had not been posted to the Cash Book. While bank reconciliations were performed during the examination period of January 1, 2007 through December 31, 2007, the bank reconciliation at December 31, 2007, indicated an unidentified \$1,736.51 cash long existed.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 15, 2008, with Mark Mitchell, Sheriff; Wanda Mitchell, Jail Matron; and Lonna Wilson, Bookkeeper. The officials concurred with our examination finding.